decedent, and the register of probates is required to send a copy of every will containing legacies which are subject to a tax under the law, to the State treasurer. The most important amendment to the New Hampshire law pertains to the collection of the tax; it is here that the inheritance tax laws of most of the States are defective. The drafting of the law with all its details is simple enough compared with the real difficulty of carrying out its provisions. This is particularly true of the inheritance tax laws of the American commonwealth. New Hampshire has attempted to remedy this defect by authorizing the state treasurer to employ a suitable person to assist in the collection of the tax and to represent the State in all litigations dealing with the collection (approved April 5, 1907).

West Virginia has had a collateral inheritance tax for some time, and by amending two sections of the law has provided for a direct inheritance tax as well. The law, as amended, applies to the transfer of all property except such as is given for educational, literary, scientific, religious or charitable purposes or to the State or county or municipal corporation for public purposes. The tax is graduated according to relationships and not according to amounts. Property inherited by direct heirs is exempt to the amount of $20,000, and after that is subject to a tax of 1 per cent on its market value.

The principle of the inheritance tax is generally recognized as sound and if the law is carefully worded and the revenue provisions of the constitutions are not too narrow, the law is seldom declared unconstitutional by the courts. The tax is not often justified on the grounds that it is the State's best and only chance to make the personal property of the rich contribute its just share toward the support of the government, but rather, on the ground of the ability and minimum sacrifice theory of taxation.

ROBERT ARGYLL CAMPBELL.

**National Incorporation of Associations doing Inter-State Business.** A bill (S. 383) was introduced into congress on December 4, 1907, to provide for the incorporation, control, and government of associations organized to carry on business, entering into, or becoming a part of, interstate commerce.

**Liquor Traffic.** A bill (S. 46) providing that the federal government shall not grant liquor tax receipts to persons residing in prohibition territory, State or local, was introduced into congress December 4, 1907. If this bill is enacted, it will facilitate the enforcement of pro-